



S 1768

# Acts and Laws,

Passed by the Great and General Court or Assembly of His Majesty's Province of the *Massachusetts-Bay* in *New-England*: Begun and held at *Boston*, in the County of *Suffolk* upon Wednesday the Twenty-ninth Day of *May*, 1765; and continued by sundry Prorogations unto Wednesday the Fifteenth Day of *January* following, and then met.

## C H A P. I.

An Act for granting unto his Majesty an Excise upon Spirits distilled, and Wine, and upon Limes, Lemmons and Oranges.

**W**E His Majesty's most loyal and dutiful Subjects, the Representatives of the Province of the *Massachusetts-Bay* in General Court assembled, being desirous of lessening the present Debt of the Province, have chearfully and unanimously granted, and do hereby give and grant unto his most excellent Majesty for the End and Use above-mentioned, and for no other Use, an Excise upon all Rum and other distilled Spirits, and upon all Wines whatsoever, and upon Lemmons, Limes and Oranges, to be raised, levied and collected, and paid in Manner and Form following. Preamble.

And be it accordingly enacted by the Governor, Council and House of Representatives, That from and after the twenty-fifth Day of March, One Time of this Act's Continuance.

I i i i

Thousand



Thousand seven Hundred and sixty-six, and until the twenty-sixth Day of March One Thousand seven Hundred and sixty-seven, every Person already licenced, or that shall be hereafter licenced to retail Rum, or other Spirits distilled, or Wine, shall pay the Duties following,

For every Gallon of Rum and Spirits distilled, *four Pence.*

For every Gallon of Wine of every Sort, *six Pence.*

For every Hundred of Lemmons or Oranges used and consumed in making Punch, or otherwise for Sale by Taverners and Innholders only, *eight Shillings.*

For every Hundred of Limes used and consumed in making Punch, or otherwise for Sale by Taverners and Innholders only, *three Shillings,* and so proportionably for any Quantity or Number.

Accounts to  
be taken.

*And be it further enacted,* That every Retailer of Rum, Wine or Spirits distilled, Taverner and Innholder, shall on the twenty-sixth Day of March One Thousand seven Hundred and sixty-six, take a just and true Account in Writing of all Wine, Rum and Spirits distilled, then by him or her, or in his or her Possession. And that every Person who shall be hereafter licenced to be a Taverner, Innholder and Retailer of Wine, Rum or Spirits distilled, shall take a like Account of all Wine, Rum and other Spirits distilled, by him or her, or in his or her Possession, at the Time of such Licence being granted. And every Taverner, Innholder, and Retailer of Rum and other Spirits distilled, or Wine, shall make a fair Entry in a Book by them respectively to be kept for that Purpose, of all such Rum or other Spirits distilled or Wine, as he or she, or any Person or Persons for him or her, shall buy, distill, take or receive after such first Account taken, and when and of whom the same was bought and taken in; and at the Expiration of the said Year, shall take a just and true Account how much thereof then remains by them, and shall in Writing under their Hands render to him or them that shall collect the Duties aforesaid, the whole of those several Accounts, and shall also make Oath in the Form following, before such Collector or Collectors, who are hereby impowered to administer the same.

Form of the  
Oath.

*I* ROY A. B. do Swear, that the Account by you now rendered, is to the best of your Knowledge, a just and true Account of all Wines, Rum and distilled Spirits you had by you or in your Possession, on the twenty-six Day of March One Thousand seven Hundred and sixty-six, and also of all the Wine, Rum and other distilled Spirits, bought, distilled, taken in or received by you, or by any Person or Persons for or under you, or by or with your Knowledge, Allowance, Consent or Connivance, and that there still remains thereof in your Possession unsold, so much as is in this Account said to remain by you unsold; and that there has not been by you or by any other Person or Persons for or under you, by your Order, Allowance, Consent or Connivance, either directly or indirectly, sold, used or consumed, any Wine, or any Liquor, for or as Wine, any Rum or distilled Spirits or Liquor for or as Rum or distilled Spirits, [or if a Taverner or Innholder] that there has not been any Limes, Lemmons or Oranges, by you or by any Person or Persons for or under you, or by your Order, Consent, Allowance or Connivance, used in making Punch or otherwise for Sale, since the twenty-fifth Day of March, One Thousand  
sand



*and seven Hundred and sixty-six, besides what is contained in the Account by you now rendered.*

So help you GOD.

And every Collector of the Excise who shall receive any Account from any Person in Consequence of this Act, without making Oath to the same as aforesaid, shall forfeit and pay for the Use of the Government, the Sum of *Twenty Pounds*. And for every Person that was not licensed on the same twenty-sixth Day of *March*, the Form of the Oath shall be so varied as that instead of expressing the Day aforesaid, the Time of taking their licence shall be inserted and used.

Penalty for Collectors receiving Accounts without Oath.

And every such Tavernier, Innholder, and Retailer, shall pay the Duties aforesaid to him or them that shall collect the same, on the whole of the several Articles mentioned in such Account rendered, saving only for such Part thereof as remains in their Hands unfold. *Provided nevertheless*, That for ordinary Leakage &c. *ten per Cent*. shall be allowed them on all Liquors in such Account mentioned, besides what remains in their Hands unfold, and what they shall on Oath depose they have lost by extraordinary Leakage, or other Casualties.

Duties to the Collector.

Ten per Cent allowed for Leakage.

*And be it further enacted*, That every Person hereafter licensed to be a Tavernier, Innholder, or Retailer of any Wine, Rum or Spirits distilled, shall within thirty Days after such Licence granted, and before he or she shall sell by Virtue of the same, not only become bound to keep good Rule and Order, as by Law is already required, but shall also become bound with sufficient Sureties by way of Recognizance to his Majesty for the Use of this Government, in a sufficient Sum to be ordered by the Court that grants the Licence, which Sum shall not exceed *Three Hundred Pounds*, nor be less than *Fifty Pounds*, Conditioned that they shall keep and render the Accounts aforesaid, and pay the Duties aforesaid, as in and by this Act is required.

Taverners, &c to give Bond.

*Provided nevertheless*, and it is hereby enacted, and declared, That all Recognizances taken in Consequence of this Act, and on Forfeiture put in Suit in any Court of Record within this Province, may by such Court be chancered down to the just Debt and Damage where that can be known, as other Bonds may be, by the Laws of this Province already enacted.

Recognizances put in Suit may be chancered as other Bonds.

*And be it further enacted*, That no such Tavernier, Innholder or Retailer shall be licensed by the Justices of the General Sessions of the Peace, who have not accounted with the Collector, and paid him the Excise aforesaid, due from such Persons at the Time of his or her taking, or renewing his Licence.

Licences not to be renewed if former Excise is not paid

*And whereas notwithstanding the Laws made against selling strong Drink without Licence, many Persons not regarding the Penalties of said Act, do receive and entertain Persons in their Houses, and sell great Quantities of Spirits and other strong Drink without Licence, by Reason whereof great Debaucheries are committed and kept secret, and such as take Licences and pay the Duties of Excise therefor, are greatly wronged, and the Government thereby defrauded.*

Preamble.

Be



Forfeiture for  
selling with-  
out Licence.

*Be it therefore enacted,* That if any Distiller, Importer, or any other Person whatever, after the said twenty-fifth Day of *March*, shall presume directly or indirectly to sell any Rum, or other distilled Spirits, or Wine in less Quantity than fifteen Gallons, or any Beer, Ale, Cyder, Perry, or other strong Drink, in any Quantity less than three Gallons, without Licence first had and obtained from the Court of General Sessions of the Peace in that County, and recognizing in Manner as aforesaid, shall forfeit and pay for each Offence the Sum of *two Pounds*, and Costs of Prosecution, two Thirds for the Use of the Government, and the other Third for the Prosecutor.

Preamble.

*And whereas divers other Persons than those licenced to sell Rum and other distilled Spirits by Retail, have heretofore supplied Persons employed by them in the Fishery, building Vessels, and in other Business, without paying any Excise therefor, and thereby have defrauded the Government of the Duties of Excise, and have not been subject to the Penalty provided by Law against selling Drink without Licence, and the same Practice will probably be continued, unless effectual Care be taken to prevent the same:*

Persons not  
licenced sup-  
plying those  
employed by  
them in the  
Fishery, &c.  
with spiritous  
Liquors, to be  
deem'd sellers

*Be it therefore enacted,* That all Persons not licenced as aforesaid, who shall hereafter by themselves, or by any other Person or Persons under them, or by their Order, Allowance or Connivance, supply any Person or Persons employed by them in the Fishery, building of Vessels, or any other Business or Employ, with Rum or any other distilled Spirits, or Wine, shall be deemed and taken to be Sellers of such Liquors, and be subject to the aforesaid Pains and Penalties, provided against Persons selling any of the Liquors aforesaid without Licence; and shall be recovered, in like Manner, unless they make it appear that such Wine, Rum or other distilled Spirits was purchased of a Taverner, Innholder or Retailer, or other Person or Persons that had Licence or Permit to sell the same.

Vessels em-  
ployed in the  
Cod & Whale  
Fishery allow-  
ed 20 Gallons  
free of Excise.

*And be it further enacted,* for the Encouragement of the Cod and Whale Fishery, That all Rum, and other Spirits consumed by such Persons, as are employed in the said Business out of this Province, be exempted from paying Excise, and that there be allowed for the Consumption of each Vessel's Crew, usually fishing upon *George's Banks*, and to the Eastward and Southward thereof, the Quantity of twenty Gallons for each Trip or Fare; and that every Master or Owner of such Vessel or Vessels, that shall after the twenty-sixth Day of *March* next, supply any such Vessel with any Rum or Spirits on a fishing Voyage, and produce an Account thereof to the Collector (under Oath) not exceeding the aforesaid Quantity of twenty Gallons for one Trip or Fare, shall be allowed the same Drawback as is provided in this Act on Rum and other Spirits exported out of this Province.

One Witness  
sufficient for  
Conviction.

*And be it further enacted,* That when any Person shall be charged with selling any strong Drink without Licence, one Witness produced to the Satisfaction of the Court or Justice before whom the Trial is, shall be deemed sufficient for Conviction: And when and so often as it shall be observed that there is a Resort of Persons to Houses suspected of selling strong Drink without Licence, any Justice of the Peace in the same Coun-  
ry



ty shall have Power to convene such Persons before him, to examine them upon Oath concerning the Persons suspected of selling or retailing strong Drink in such Houses, Outhouses or other Dependencies thereof; and if upon examining such Witnesses, and hearing the Defence of such suspected Person, it shall appear to the Justice there is sufficient Proof of the Violation of this Act by selling strong Drink without Licence, Judgment may thereupon be made up against such Person, and he shall forfeit in like Manner as if Process had been commenced by Action or Information before the said Justice, or otherwise the said Justice may bind over the Person suspected and the Witnesses to the next Court of General Sessions of the Peace for the County where such Person shall dwell.

*And be it further enacted,* That if any Person or Persons shall be summoned to appear before a Justice of the Peace or the Grand Jury to give Evidence relating to any Person's selling strong Drink without Licence, or to appear before the Court of General Sessions of the Peace, or other Court proper to try the same, to give Evidence on the Trial of any Person informed against, presented or indicted for selling strong Drink, without Licence, and shall neglect or refuse to appear, or to give Evidence in that Behalf, every Person so offending shall forfeit the Sum of *forty Shillings* and Costs of Prosecution, the one Half of the Penalty aforesaid to be to his Majesty for the Use of the Province, and the other Half to and for the Use of him or them who shall sue for the same as aforesaid. And when it shall so happen that Witnesses are bound to Sea before the Sitting of the Court where any Person or Persons informed against for selling strong Drink without Licence, is or are to be prosecuted for the same; in every such Case the Deposition of any Witness or Witnesses in Writing taken before any two of his Majesty's Justices of the Peace *Quorum Unus*, and sealed up and delivered into Court (the adverse Party having first had Notice in Writing sent to him or her of the Time and Place of Caption) shall be esteemed a sufficient Evidence in the Law to convict any Person or Persons offending against this Act, as if such Witness or Witnesses had been present at the Time of Trial, and given his, her or their Deposition *viva voce*; and every Person or Persons who shall be summoned to give Evidence before two Justices of the Peace in Manner as aforesaid, and shall neglect or refuse to appear, or to give Evidence relating to the Facts he or she shall be enquired of, shall be liable and subject to the same Penalty as he or she would have been by Virtue of this Act for not appearing or neglecting or refusing to give his or her Evidence before the Grand Jury or Court aforesaid.

Penalty on  
Persons refus-  
ing to give  
Evidence.

*And be it further enacted,* That all Fines, Penalties and Forfeitures arising by this Act, shall and may be recovered by Action or Information before any Court of Record proper to try the same, and where the Sum forfeited does not exceed *forty Shillings*, by Action or Information before any one of his Majesty's Justices of the Peace in the respective Counties where such Offence shall be committed, which said Justice is hereby empowered to try and determine the same, and the said Justice shall make a fair Entry or Record of all such Proceedings: Saving always to any Person or Persons who shall think him or themselves aggrieved by the Determination of the said Justice, Liberty of Appeal therefrom to the next

How Fines  
&c. are to be  
recovered.

K k k k

Court



Court of General Sessions of the Peace to be holden for or within said County, at which Court such Offence shall be finally determined, provided that in the same Appeal the same Rules be observed as are already required by Law in Appeals from Justices to the Court of General Sessions of the Peace, saving only that the Recognizance for prosecuting the Appeal shall be *four Pounds*.

Collectors to attend in each Town or District.

And that the respective Collectors shall attend at some convenient Place in each Town or District in this Province in order to receive and settle all Accounts relating to the said Excise, in the several Towns of the County where he is Collector, first giving seasonable and public Notice of the Time and Place, or Places where said Business shall be transacted: And no Collector shall demand, or take any Fee for such Attendance, Settlement or Travel upon the Penalty of *ten Pounds*, to be recovered by Action or Information, in any Court of Record; one half to the Informer, and the other half for the use of the Province.

Collectors already chosen are to see to the Execution of this Act.

and may appoint Deputies.

And such Collectors in each County who shall hereafter be appointed by the General Court to take Charge of this Duty of Excise; shall be upon Oath, to take Care of the Execution of this Law, and to prosecute the Breakers of it: And every Collector of Excise in any County may substitute and appoint one or more Deputy or Deputies under him upon Oath, to collect and receive the Excise aforesaid, which shall become due in said County, and pay in the same to such Collector; which Deputy and Deputies shall have, use and exercise all such Powers and Authorities as in and by this Act are given or committed to the Collector for the better collecting the Duties aforesaid, or prosecuting Offenders against this Act, for the doings of which Deputies, the Collectors respectively shall be accountable; and said Collectors shall carefully examine the Accounts of every licenced Person in their respective Counties, and demand, sue for and receive the several Sums due from them by this Act, and shall give in the Name of every licenced and permitted Person, and an Account under their Hands of the particular Sums they receive, and of whom received, unto the Treasurer upon Oath; which Oath the Treasurer is hereby empowered and directed to administer in the Words following, *viz.*

Form of the Oath.

**YOU** A. B. do Swear, that this is a just and true Account of the Excise upon all Wines, Rum and distilled Spirits, Limes, Lemons and Oranges, by you received or by you secured to be paid in the County of \_\_\_\_\_ and that you have not wilfully neglected Swearing any Person of, or for whom the same was received or secured in Manner and Form as by Law is prescribed. So help you GOD.

Collectors to give two Receipts for every Sum received.

And at the Time of receiving any Money, the said Collector shall give two Receipts of the same Tenor and Date, mentioning what Sum or Sums they have received from any Taverner, Innholder or Retailer, one of which Receipts to be by the said Taverner, Innholder or Retailer returned to the Court of General Sessions of the Peace within their respective Counties at the next Session of such Court; and the Clerks of said Court shall within thirty Days after the Receipt thereof, transmit the same to the Treasurer or Receiver General, under the Penalty of *twenty Pounds* for each Clerk who shall neglect his Duty herein, and such Collector shall



shall pay in to the publick Treasury of this Province, all such Sums as they shall receive within fifteen Months from the Date of their appointment, on Pain of Forfeiting the Reward given such Collectors by this Act, who shall be allowed in the Counties of *Suffolk, Essex, and Middlesex*, two per Cent. in the Counties of *Plymouth, Bristol, Hampshire, and Worcester*, two and an Half per Cent. and in the other Counties, three per Cent. on all Money by them collected and paid into the Treasury as aforesaid, each Collector before he enters into the said Office to give Bond for treble the Sum it was farmed for in the respective Counties in the Year One Thousand seven Hundred and fifty-seven, with Sureties to the Treasurer of this Province for the Time being, and his Successors in the said Office; which Bond shall be executed before the next Court of General Sessions of the Peace in the respective Counties where the said Collectors live, or before two of his Majesty's Justices of the Peace in the respective Counties, one to be of the *Quorum*; one of the said Justices to return the Certificate to the Clerk of the Sessions within thirty Days as aforesaid, and be transmitted to the Treasurer of the Province by the Clerk of the Peace within such County, within three Months after the Bond is executed, and the said Treasurer shall put in Suit the Bonds of all such Collectors who shall neglect to make due Payment within fifty Days after the Day of Payment.

Collectors Fees.

Bond to be given to the Treasurer for treble the Sum that the Excise was farm'd for

And be it further enacted, That in Case any Collector of the Excise aforesaid or his Deputy, shall at any Time during their Continuance in that Office, wittingly and willingly connive at or allow any Person or Persons in their respective Divisions (not licenced by the Court of General Sessions of the Peace) their selling any Wines, Rum or other Liquors by this Act forbidden, such Collector or Deputy for every such Offence, shall forfeit the Sum of *fifty Pounds*, and Costs of Prosecution, one Half of the Penalty aforesaid to be to his Majesty for the Use of this Province, the other Half to him or them that shall inform and sue for the same, and shall be thence forward for ever disabled from serving in said Office; saving that said Collector may give a Permit to any Person to sell Rum, or other Spirits distilled, or Wine, in Quantity from fifteen Gallons and upwards, agreeable to this Act.

Penalty for Collectors or Deputies offending.

Provided always, and it is the true Intent and Meaning of this Act, that if any Taverner or Retailer shall sell to any other Taverner or Retailer, any Quantity whatever of distilled Liquors and Wine, such Taverner or Retailer selling as aforesaid, shall not be held to pay such Duty; but the Taverner or Retailer who is the Purchaser shall pay the same, and the Seller as aforesaid shall and hereby is required to deliver to the Collector of this Duty a true Account of such Liquors sold as aforesaid, and to whom sold.

Proviso.

And to the End that the Revenue arising from the Excise upon spirituous Liquors may be increased and raised with more Equality:

Be it enacted, That from and after the twenty-fifth Day of *March* One Thousand seven Hundred and sixty-six, to the twenty-sixth Day of *March* One Thousand seven Hundred and sixty seven, upon all Rum and other distilled Spirits, and Wines imported and manufactured and sold

Duties to be paid upon all Liquors imported or manufactured.



for Consumption within this Province, there be laid and is hereby laid the Duties of Excise following *viz.*

For every Gallon of Rum and Spirits distilled *four Pence.*

For every Gallon of Wine of every Sort *six Pence* : To be paid to the Collector of Excise or his Deputy by every Person having Permit to sell the said Liquors in each County respectively.

Liquors not  
to be sold by  
the Importer  
&c. without a  
Permit.

*And be it further enacted,* That every Person that shall import any of the Liquors aforesaid, or to whom any of them shall or may be consigned, shall be and hereby is prohibited from selling the same or any Part thereof, without having a Permit so to do from the Collector of the Excise or his Deputy ; and every Person distilling or manufacturing any of the said Liquors, and every person owning or possessing any of them, excepting such as are or may be licenced by the Court of General Sessions of the Peace as aforesaid, shall be and hereby are prohibited from selling the same, or any Part thereof, without having a Permit so to do from the Collector of Excise or his Deputy, on Forfeiture of *Twenty-five Pounds*, and of the Value of the Liquors so sold.

Proviso.

*Provided nevertheless,* That any Person who shall have any of the Liquors aforesaid in the Hands of any Distiller or other Permitted Person and shall draw an Order for delivering the same or any Part thereof, not less than fifteen Gallons to any Person or his Order, the Person only who shall be the Receiver of the same Liquors, shall be obliged to take a Permit and be held to Account and pay the Duties of Excise due thereon.

Proviso.

*Provided nevertheless,* That the Impost Officer and his Deputy shall be and hereby are respectively empowered to grant a Permit for selling the Liquors aforesaid, or any of them, to any Person applying for the same, until a Collector be appointed in each County respectively, to whom the Duty of Excise shall be paid as aforesaid, and until the Collector shall give public Notice of his appointment as aforesaid : And the said Impost Officer and his Deputy shall transmit to the Collector of each County an Account of the Permits by each of them respectively granted to Persons living in such County, and shall give to the Collector when required an Account of all the Liquors imported from Time to Time, for the better securing the Excise.

Persons hav-  
ing Permit as  
aforesaid, to  
render an Ac-  
count to the  
Collector at  
the End of  
every half  
Year, saving  
&c.

*And be it further enacted,* That every Person having Permit as aforesaid, shall at the End of the Year from the twenty-fifth Day of *March* One Thousand seven Hundred and sixty-six be ready to render to the Collector aforesaid, or his Deputy, an Account on Oath, of all the Liquors aforesaid, by him or her, or any Person or Persons in his or her Behalf sold, and also of all the aforesaid Liquors by him or her imported, distilled or manufactured, or which have come into his or her Possession since the twenty-fifth Day of *March* aforesaid, except the same were bought of a licenced Person in a Quantity less than fifteen Gallons, which in his or her Family have been consumed or expended within said Year ; which Account shall express the Number of Gallons of each Kind of the Liquors so sold and consumed, and shall pay therefor to the said Collector or his Deputy the Duty aforesaid, excepting for so much



much as shall have been sold to Taverners, Innholders or Retailers, having Licence from the Sessions as aforesaid, or to any other Persons having Permit as aforesaid; and so much as shall have been exported out of this Province: And if any of said Liquors shall have been sold to Persons licenced by the Sessions, or to Persons having Permit, said Account shall exhibit the Names of such licenced Person who purchased, and Persons having Permit, and Time when they purchased the same; and the Persons accounting shall exhibit a Certificate under the Hands of the licenced or permitted Person purchasing, which shall express the number of Gallons, and the Kind of the Liquors purchased, and the Time when the same was purchased, and the Name of the Town or County wherein such licenced or Permitted Person lives, and shall lodge the said Certificate with the said Collector or his Deputy: And for the Quantity of the said Liquors mentioned in such Certificate, the said Collector or his Deputy shall not demand any Duty, but shall deliver said Certificate to the Collector of the County wherein such licenced or permitted Persons signing the same lives; which last mentioned Collector or his Deputy shall settle with such licenced or permitted Person for the Duty aforesaid, which may be due from him or her.

And if any Person having Permit or Licence as aforesaid, shall ship or export any of the Liquors aforesaid, out of this Province in a Quantity not less than twenty-five Gallons, and shall produce to such Collector or his Deputy (when he comes to settle his Account of Excise) one of the Receipts or Bills of Lading given therefor by the Master of the Vessel on board which such Liquors shall be shipped, or if it shall be carried out of the Province by Land or in small Boats, then of the Person who is Master of the Land Carriage or Boat, expressing the Quantity thereof, and the Time of their being shipped; and shall lodge such Receipt or Bill of Lading with the Collector or his Deputy as aforesaid, and at the same Time shall Swear, that such Liquors are *bona fide* sent, or intended to be sent out of the Province, he or she shall not be held to pay the Duty thereon aforesaid.

Persons having Permit as aforesaid, to give an Account of Liquors by them sent out of the Province.

And if any Person not having Permit or Licence shall purchase for Exportation out of this Province, any of the Liquors aforesaid, in a Quantity not less than twenty-five Gallons of a Person having Permit or Licence, the Purchaser shall within ten Days after shipping the same, deliver one of the Receipts or Bills of Lading given for such Liquors as aforesaid, to the Person of whom he purchased the same as aforesaid, who shall pay such Duty to the Collector or his Deputy; but if the Purchaser aforesaid shall deliver such Receipt or Bill of Lading as aforesaid, and it be lodged with the Collector or his Deputy, then for the Quantity of said Liquors mentioned therein, the Collector or his Deputy shall not Demand any Duty.

Persons not having Permit to render an Account, &c.

And if the Master of any Vessel, or any other Person shall give such Certificate, Receipt or Bill of Lading without receiving the Liquors mentioned therein: or if any Person shall procure such Certificate, Receipt, or Bill of Lading, with design to defraud the Government, and shall be thereof convicted, they and each of them shall forfeit and pay the Sum of *One Hundred Pounds*, two Thirds for the Use of this Government, and

Penalty for Masters or others giving Certificate without receiving the Liquors.



the other Third for the Use of the Prosecutor : And if any such Certificate, Receipt or Bill of Lading shall be forged, counterfeited or altered, the Person forging, counterfeiting or altering, shall incur the Penalty of *One Hundred Pounds*.

Proviso.

*Provided nevertheless*, That the Person having Permit as aforesaid, shall not sell any of the Liquors aforesaid, in a Quantity less than fifteen Gallons (to be sold and delivered to one Person at one Time) unless he or she has Licence from the Court of General Sessions of the Peace as aforesaid, on Pain of incurring the several Fines and Penalties in the former Part of this Act, laid upon those Persons who sell the Liquors aforesaid without Licence.

Persons applying for a Permit to give Bond.

*And be it further enacted*, That every Person applying to the Collector or his Deputy, or to the Impost Officer, or his Deputy for a Permit, shall give Bond for the Use of this Province, with or without Sureties, in a Sum not exceeding *Two Hundred Pounds*, nor less than *Twenty Pounds* at the Discretion of the Collector or Impost Officer, conditioned for the Payment of the Excise that shall become due according to the Account to be exhibited by such Person taking such Permit, and no Person shall have such Permit of the Collector or Impost Officer, until he has given such Bond.

Preamble.

*And whereas the Importer of the Liquors aforesaid, or the Person to whom they shall be consigned may intend the same either for Sale, or for his or her own private Consumption ; in which Case such Importer or Consignee is not sufficiently held by any preceeding Part of this Act to pay the Duty or Excise aforesaid :*

*Wherefore in order to lay said Duty or Excise in as equal a Manner as may be :*

Persons importing Liquors for private Consumption, &c. to render Account thereof to the Collector.

*Be it enacted*, That every Person that shall bring or import into this Province, either by Land or Water Carriage, any of the Liquors aforesaid, either for Sale or private Consumption, shall within ten Days pay, or secure to the Collector the Duties or Excise due thereon ; and in Case of Failure herein and being thereof convicted in any Court of Record within the same County shall forfeit and pay a Fine not exceeding *One Hundred Pounds*, nor less than *ten Pounds*, two thirds thereof for the Use of this Government and the other Third to him or her that shall inform and sue for the same. *Provided nevertheless*, such Importer, or Consignee be Licenced or Permitted, then he shall be held only to report the same to the Collector of Excise, and at the End of the Year, shall make out an Account, expressing the kind and full Quantity of the Liquors aforesaid, imported or consigned as aforesaid ; and when the Account is rendered to the Collector or his Deputy, it shall be upon Oath, and such Importer or Consignee shall pay to the said Collector or his Deputy on the Liquor or Liquors mentioned in said Account, the Duty of Excise aforesaid, (deducting ten per Cent. for ordinary Leakage) besides extraordinary, and in Case of Failure therein, the Offender shall pay a Fine of *four Pounds* and treble Duty or Excise on the Quantity so imported or brought in, two Thirds of which shall be for the Use of the Province,



vince, the other Third for him or them who shall inform and sue for the same.

*And be it further enacted,* That the Collector or his Deputy shall be and hereby is obliged to grant a Permit under his Hand to every Person applying for the same and offering Security, on the Penalty of *Two Hundred Pounds*, to and for the use of the Person making Application; which Permit shall be in the Form following, viz.

**Y**OU A. B. of C. in the County of D. are hereby permitted to sell *Rum and other distilled Spirits and Wine, or any of said Liquors* within the County of *untill the Day of One Thousand seven Hundred and* pursuant to an Act of this Province, made in the sixth Year of his Majesty's Reign, Intituled, An Act for granting unto his Majesty an Excise upon Spirits distilled, and Wine, and upon Limes, Lemmons and Oranges, Dated at C. the *Day of* 176. A. B. Collector (or Deputy Collector) of Excise for the County aforesaid.

Form of the Oath.

And for such Permit the said Collector or Deputy shall be entituled to receive *two Pence*, and no more: And the like Sum for an Entry made with him; and the like Sum for a Certificate given by him.

Fee for a Permit.

*And be it further enacted,* That the Collector of Excise, either by himself or his Deputy, shall keep an Office in each Sea Port Town within his County where he or his Deputy shall give his Attendance on every Thursday from Nine of the Clock in the Morning, to Twelve at Noon to grant Permits, to receive Entries, give Certificates, and perform the ordinary Duties of his Office. *Provided,* That in the Town of *Boston* such an Office shall be kept, and Attendance given on every Day, Lord's Day only excepted, within the Hours aforesaid of each of said Days respectively. *Provided also,* That the said Collector or his Deputy on Application made shall at any other Time grant Permits, receive Entries, and give Certificates aforesaid.

Collector to keep an Office in each Sea-Port Town &c.

*And whereas Persons not belonging to this Province, may import the Liquors aforesaid, and take Permit to dispose of the same; and may go out of the Province before the Time comes about when Persons selling said Liquors are held to account with the Collector, and by that Means may avoid paying the Duty upon what has been so disposed of:*

Preamble.

For preventing whereof:

*Be it enacted,* That every Person importing the Liquors aforesaid, and applying to the Collector or his Deputy for a Permit to sell the same, shall give Bond to said Collector in a Sum not exceeding *Two Hundred Pounds*, nor less than *Twenty Pounds*, with one Surety to be approved of by a Justice of the Peace, that he will render to the said Collector or his Deputy an Account on Oath of the kind and full Quantity of the Liquors aforesaid; sold by him, or by any Person or Persons on his behalf; and that he will pay thereon the Duty or Excise aforesaid, before he leaves

Persons importing Liquors as aforesaid to give Bond.



leaves the Province ; and if such Person shall refuse to give such Bond, the said Collector or his Deputy shall not be obliged to grant him a Permit, (any Thing in this Act to the contrary notwithstanding) and if such Person shall sell any of the Liquors aforesaid without Permit, he shall be subject to all the Penalties that other Persons selling without Permit are subject to : Or if such Person shall give Bond as aforesaid, and shall leave the Province before such Bond be discharged, the Collector may bring his Action on such Bond against the Surety for the recovery of the Sum in such Bond mentioned, which shall be one Third for the Use of the Prosecutor, the other two Thirds for the Use of this Government.

Deputy-Col-  
lectors liable  
to Military  
Duties.

*Be it further enacted,* That no Person shall be exempted from any Military Duty by Means or on Account of his being appointed a Deputy Collector of the Duties or Excise of spirituous Liquors, but shall be liable to all Intents and Purposes to Train, and perform every other Military Duty as if such Person had not been appointed a Deputy Collector as aforesaid.

All Persons  
who had Per-  
mits or Li-  
cence to sell  
Liquors, and  
shall not re-  
new the same,  
to account for  
the Duties.

*Be it further enacted,* That all Persons who took out Permits in the preceeding Years, and do not renew the same, shall at the End of the Year from and after the twenty-fifth Day of *March* next, and until the twenty-sixth Day of *March* One Thousand seven Hundred and sixty-seven, render to the Collector or his Deputy that shall or may be appointed in the respective Counties by Vertue of this Act, an Account on Oath of all the Liquors remaining in their Hands, and consumed in his, her or their Families during the Continuance of this Act, and pay the Duties herein imposed (deducting *ten per Cent* for ordinary Leakage, besides extraordinary Leakage) upon Penalty of *Twenty Pounds*, one Half to the Informer, and the other Half to and for the Use of this Province.

Collector of  
the Duties of  
Excise to ac-  
count for all  
Wine, &c. sold  
or consumed  
by them.

*Be it further enacted,* That every Person that may be appointed Collector of the Duties aforesaid, who shall import into this Province, or shall have received by Consignment or otherwise, or shall sell or dispose of any Wine, Rum or Spirits distilled, Limes, Lemons or Oranges, or shall use or consume the same, such Collector shall take keep and render a like Account thereof upon Oath to the Province Treasurer (who is hereby empowered to administer the same in the Form by this Act prescribed) and pay to him the like Duties thereon as such Person so appointed Collector would otherwise have been held and obliged to have taken, kept, rendered and paid to the Collector of the Duties aforesaid ; and that the same be done in like Manner and Time, and under the like Pains and Penalties as by this Act in such Cases is provided.

How Fines  
&c. arising by  
this Act are  
to be disposed  
of.

*Be it further enacted,* That all Fines, Penalties and Forfeitures arising or accruing by any Breach of this Act, and not otherwise appropriated, shall be two Thirds to his Majesty for the Use of this Government, and the other Third for the Use of the Prosecutor, to be recovered by Action or Information in any of his Majesty's Courts of Record.



## C H A P. II.

## An Act for granting unto His Majesty several Rates and Duties of Impost and Tunnage of Shipping.

**W**E His Majesty's most dutiful and loyal Subjects the Representatives of the Province of the Massachusetts-Bay in New-England, being desirous of lessening the publick Debts, have chearfully and unanimously given and granted; and do give and grant to His Most Excellent Majesty, for the Service of this Province, as they shall hereafter apply it, the several Duties of Impost upon all Liquors, Wares, Goods and Merchandize, that shall be imported into this Province, and Tunnage of Shipping, hereafter mentioned; and pray that it may be enacted;

Preamble.

And be it accordingly enacted by the Governor, Council and House of Representatives, That from and after the Twenty-fourth Day of March, One thousand seven hundred and sixty-six, to the Twenty-fifth Day of March, One thousand seven hundred and sixty-seven, there shall be paid by the Importers of all Wines, Rum, and other Liquors, Goods, Wares and Merchandize, that shall be imported into this Province by any of the Inhabitants thereof, (except what is by this Act hereafter exempted) the several Duties of Impost following, *viz.*

For every Pipe of Wine of every Sort, *Five Shillings.*

For every Hogshead of Rum, containing One hundred Gallons, *Sixteen Shillings.*

Rates of Impost.

For every Hogshead of Sugar, *Four Pence.*

For every Hogshead of Molasses, *Four Pence.*

For every Hogshead of Tobacco, *Ten Shillings.*

For every Pound of Tea that shall be imported from any of His Majesty's Plantations in *America, Four Pence.*

And so proportionably for a greater or less Quantity.

And for all other Commodities, Goods or Merchandize not mentioned or not excepted, *Four Pence* for every *Twenty Shillings* Value; excepting such Goods as are imported from *Great-Britain.*

And for any of the above-mentioned Liquors, Goods, Wares and Merchandize that shall be imported into this Province, by any of the Inhabitants of the other Provinces or Colonies on this Continent, or of the English *West-India* Islands, in any Ship or Vessel to them belonging, on the proper Account of any of the said Inhabitants of said Provinces, Colonies, or Islands, there shall be paid by the Importers double the Impost laid by this Act.

Double Impost to be paid for Goods imported by the Inhabitants of other Colonies &amp;c.

*Provided always,* That every Thing which is the Growth or Produce of the Provinces or Colonies aforesaid, (Tobacco excepted) and all Provisions, Salt, Cotton-Wool, Bar and Pig-Iron, Mahogany, Brazilletto, Black-Walnut, Lignum-Vitæ, Red-Cedar, Log-Wood, Hemp, Raw Skins and Hides, and also all Prize Goods brought into and condemned in this Province, are, and shall be exempted from every the Rates and Duties aforesaid.

proviso.

M m m m

And



## Duties of Impost and Tunnage.

*And be it further enacted,* That the Master of every Ship or Vessel coming into this Province from any other Place, shall within Forty-eight Hours after his Arrival in any Port or Harbour, and before Bulk is broken, make Report, and deliver a Manifest in Writing under his Hand, to the Commissioner of Impost that is or shall be appointed by this Province, of the Contents or Loading of such Ship or Vessel, therein particularly expressing the Species, Kind and Quantities of all Wines, Liquors, Goods, Wares and Merchandize imported in any such Ship or Vessel, with the Marks and Numbers thereof, and to whom the same are consigned, and make Oath before the Commissioner, that the same Manifest contains a just and true Account of all the Lading taken on board and imported in such Ship or Vessel, so far as he knows or believes; and that if he knows of any more Wines, Liquors, Goods, Wares or Merchandize, laden on board such Ship or Vessel, and imported therein, he shall forthwith make Report thereof to the Commissioner aforesaid, and cause the same to be added to his Manifest.

*And be it further enacted,* That if the Master of any Ship or Vessel shall break Bulk, or suffer any of the Wines, Liquors, Goods, Wares and Merchandize, imported in such Ship or Vessel, to be unladen before Report and Entry thereof be made, as aforesaid, he shall forfeit the Sum of One Hundred Pounds.

*And be it further enacted,* That all Merchants and other Persons, being Owners of any Wines, Liquors, Goods, Wares or Merchandize imported into this Province (for which any of the Rates or Duties aforesaid are payable) or having the same consigned to them, shall make Entry thereof with the Commissioner aforesaid, and produce an Invoice of all such Goods as pay *ad Valorem*, and make Oath before him in the Form following, viz.

Oath. *YOU A. B. do swear, That the Entry of Goods and Merchandize by you now made, and the Value thereof annexed, is Bona Fide according to your best Skill and Judgment, agreeable to the Price Current or the Market Price of said Goods. So help you GOD.*

Which Oath the Commissioner or Receiver appointed in Consequence of this Act, is hereby impowered and directed to administer.

*AND* the Owners aforesaid shall pay the said Commissioner, or give Security to pay, the Duty of Impost, by this Act required, before such Wines, Liquors, Goods, Wares, or Merchandize be landed or taken out of the Vessel in which the same shall be imported: And no Wines, Liquors, Goods, Wares or Merchandize, that by this Act are liable to pay Impost or Duty, shall be landed on any Wharf, or in any Warehouse or other Place, but in the Day-time only, and that after Sun-rise and before Sun-set, unless in the Presence or with the Consent of the Commissioner or Receiver; on Pain of forfeiting all such Wines, Liquors, Goods, Wares and Merchandize, and the Lighter, Boat or Vessel out of which the same shall be landed, or put into any Warehouse or other Place. And if any Person or Persons shall not have and produce an Invoice of the Quantities of Rum or other Liquors to him or them consigned, then the Cask wherein the same are, shall be gauged at the Charge of the Importer, that the Contents thereof may be known.

*Provided*



## Duties of Impost and Tunnage.

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*Provided nevertheless,* That the said Commissioner shall be and hereby is allowed to give Credit to such Person or Persons, whose Duty of Impost in one Vessel shall not exceed *Six Pounds*; which Credit shall be so limited as that he shall settle and ballance his Accompts with every Person on or before the Twenty-fifth Day of *March*, One thousand seven hundred and sixty-seven; that the said Accompts may be produced to this Court as soon as may be after; and for all Enteries where the Impost to be paid doth not exceed *three Shillings*, the said Commissioner shall not demand any thing, and not more than *six Pence* for any other single Entry to what Value soever.

Commissioner  
allowed to  
give Credit.

*And be it further enacted,* That the Importer of all Wines, Liquors, Goods, Wares and Merchandize, from and after the Twenty-fourth Day of *March*, One thousand seven hundred and sixty-six, and until the Twenty-fifth Day of *March*, One thousand seven hundred and sixty-seven by Land-Carriage or in small Vessels or Boats, shall, within Twenty-four Hours after Importation, make Report and deliver a Manifest thereof to the Commissioner aforesaid, or his Deputy, therein particularly expressing the Species, Kind and Quantity of all such Wines, Liquors, Goods, Wares and Merchandize so imported, with the Marks and Numbers thereof, when, how and by whom brought, and shall make Oath before the said Commissioner, or his Deputy, to the Truth of such Report and Manifest; and shall also pay, or secure to be paid, the several Duties aforesaid, by this Act charged, and chargeable, upon such Wines, Liquors, Goods, Wares and Merchandize, before the same are landed, housed, or put into any Store or Place whatsoever, under Penalty of *Ten Pounds*.

Importer by  
Land Carriage  
or in small  
Vessels to  
make Report.

*And be it further enacted,* That every Merchant or other Person importing any Wines into this Province, shall be allowed *Twelve per Cent* for ordinary Leakage, besides extraordinary, provided such Wines shall not have been filled up on board; and that every Hogshead, Butt or Pipe of Wine that hath two Tubs thereof leaked out, shall be accounted for Outs; and the Merchant or Importer shall pay no Duty for the same. And no Master of any Ship or Vessel shall suffer any Wines to be filled up on board, without giving a Certificate of the Quantity so filled up under his Hand, before the landing thereof, to the Commissioner or Receiver of Impost for that Port, on Pain of forfeiting the Sum of *One Hundred Pounds*. And if it may be made to appear, that any Wines imported in any Ship or Vessel, be decayed at the Time of unloading thereof, or in Twenty Days afterwards, Oath being made before the Commissioner or Receiver, that the same has not been landed above that Time, the Duties and Impost paid for such Wines shall be repaid unto the Importer thereof.

Allowance  
for Leakage.

*And be it further enacted,* That the Master of every Ship or Vessel importing any Liquors, Wines, Goods, Wares or Merchandize shall be liable to pay the Impost for such and so much thereof contained in his Manifest, as shall not be duly entered, and the Duty paid for the same, by the Person or Persons to whom such Wines, Liquors, Goods, Wares or Merchandize are or shall be consigned. And it shall or may be lawful for the Master of every Ship or other Vessel, to secure and detain in his Hands, at the Owner's Risque, all such Wines, Liquors, Goods, Wares and Merchandize, imported in any Ship or Vessel until he receives a Certificate from the Commissioner or Receiver of Impost, that the Duty for the same is paid, and until he be repaid his necessary Charges in securing

Master allowed to detain  
Goods not entered or the  
Duty not paid



## Duties of Impost and Tunnage.

curing the same ; or such Master may deliver such Wines, Liquors, Goods, Wares and Merchandize, as are not entered, unto the Commissioner or Receiver of Impost in such Port, or his Order ; who is hereby impowered and directed to receive and keep the same at the Owner's Risque until the Impost thereof, with the Charges be paid, or secured to be paid, and then to deliver such Wines, Liquors, Goods, Wares or Merchandize, as such Master shall direct.

*And be it further enacted,* That the Commissioner or Receiver of Impost, in each Port, shall be and hereby is impowered to sue the Master of any Ship or Vessel for the Impost or Duty of so much of the Lading of any Wines, Liquors, Goods, Wares or Merchandize imported therein, according to the Manifest to be by him given upon Oath, aforesaid, as shall remain not entered, and the Duty of Impost therefor not paid, or secured to be paid. And where any Goods, Wares or Merchandize are such that the Value thereof is not known, whereby the Impost to be recovered of the Master for the same cannot be ascertained, the Owner or Person to whom such Goods, Wares or Merchandize are or shall be consigned, shall be summoned to appear as an Evidence at the Court where such Suit for the Impost and the Duty thereof shall be brought, and be there required to make Oath to the Value of such Goods, Wares, or Merchandize.

*And be it further enacted,* That the Ship or Vessel, with her Tackle, Apparel and Furniture, the Master of which shall make Default in any Thing by this Act required to be performed by him, shall be liable to answer and make good the Sum or Sums forfeited by such Master according to this Act, for any such Default, as also to make good the Impost or Duty for all Wines, Liquors, Goods, Wares and Merchandize not entered as aforesaid, or for which the Duty of Impost has not been paid ; and upon Judgment recovered against such Master, the said Ship or Vessel, with so much of the Tackle or Appurtenances thereof, as shall be sufficient to satisfy the said Judgment, may be taken by Execution for the same. And the Commissioner or Receiver of the Impost is hereby impowered to make Seizure of the said Ship or Vessel, and detain the same under Seizure, until Judgment be given in any Suit to be commenced and prosecuted for any of the said Forfeitures, or for the Duty aforesaid ; to the Intent that if Judgment be rendered for the Prosecutor or Informer, such Ship or Vessel and Appurtenances may be exposed to Sale for Satisfaction thereof, as is before provided, unless the Owners or some on their Behalf, for the releasing of such Ship or Vessel from under Seizure or Restraint shall give sufficient Security to the Commissioner or Receiver of Impost that seized the same, to respond or satisfy the Sum or Value of the Forfeitures and Duties, with the Charges that shall be recovered against the Master thereof, upon such Suit to be brought for the same, as aforesaid ; and the Master occasioning such Loss or Damage unto the Owners through his Default or Neglect, shall be liable unto their Action for the same.

Naval- Officer  
not to clear  
Vessel till Im-  
post be paid.

*And be it further enacted,* That the Naval-Officer within any of the Ports of this Province, shall not clear or give Passes to any Master of any Ship or Vessel outward bound, until he shall be certified by the Commissioner or Receiver of Impost, that the Duty and Impost for the Goods last imported in such Ship or Vessel are paid, or secured to be paid.

AND



Duties of Impost and Tunnage.

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AND the Commissioner or Receiver of Impost is hereby impowered to allow Bills of Store, to the Master of any Ship or Vessel importing any Wines or Liquors, for such private Adventures as shall belong to the Master or Seamen of such Ship or Vessel, at the Discretion of the Commissioner or Receiver; not exceeding *Three per Cent.* of the Lading, and the Duties payable by this Act for such Wines or Liquors; in such Bills of Stores mentioned and expressed; shall be abated.

Bills of Store to be allowed.

AND for the more effectual preventing any Wines, Rum or other distilled Spirits being brought into the Province, from the neighbouring Governments by Land, or in small Boats or Vessels, or any other Way; and also to prevent Wines, Rum or other distilled Spirits being first sent out of this Province, and afterwards brought into the Government again, to defraud the Government of the Duties of Impost;

Preamble.

Be it enacted, That the Commissioner and Receiver of the aforesaid Duties of Impost shall, and he is hereby impowered and enjoined, to appoint one or more suitable Person or Persons as his Deputy or Deputies in all such Places of this Province; where it is likely that Wine, Rum, or other distilled Spirits will be brought out of other Governments into this: Which Officers shall have Power to seize the same; unless the Owner shall make it appear that the Duty of Impost has been paid therefor; since their being brought into or re-landed in this Government. And such Officer or Officers are impowered also to search in all suspected Places for such Wines, Rum, or other distilled Spirits; or for Tea, brought or re-landed in this Government, where the Duty is not paid as aforesaid, and to seize or secure the same for the Ends and Uses as in this Act is hereafter provided.

Commissioner to appoint Deputies in Places where Wines, Rum, &c. may be bro't out of other Governments.

And be it further enacted, That the Commissioner or his Deputies, shall have Power to administer the several Oaths aforesaid, and search in all suspected Places for all such Wines, Rum, Liquors, Tea, Goods, Wares and Merchandize as are brought into this Province, and landed contrary to the true Intent and Meaning of this Act; and to seize the same for the Uses herein after mentioned.

Commissioner or Deputy impowered to administer the Oaths, and to search & seize.

And be it further enacted, That there shall be paid by the Master of every Ship or other Vessel coming into any Port or Ports of this Province to trade or traffick, whereof all the Owners are not belonging to this Province (excepting such Vessels as belong to *Great-Britain*, the Provinces or Colonies of *Pennsylvania*, *West and East-Jersey*, *Connecticut*, *New-York*, *New-Hampshire*, *Rhode-Island*, and *Nova-Scotia*) every Voyage such Ship or Vessel doth make, one Pound of good Pistol-Powder, for every Ton such Ship or Vessel is in Burthen; saving for that Part which is owned in *Great-Britain*, this Province, or any of the Governments aforesaid, (which are hereby exempted,) to be paid unto the Commissioner or Receiver of the Duties of Impost, and to be employed for the Ends and Uses aforesaid.

Tunnage of Shipping.

AND the said Commissioner is hereby impowered to appoint a meet and suitable Person to repair unto and on board any Ship or Vessel; to take the exact Measure and Tunnage thereof, in case he shall suspect the Register of such Ship or Vessel doth not express and set forth the full Burthen of the same, the Charge thereof to be paid by the Owner or Master of such Ship or Vessel before she shall be cleared, in case she shall appear to be of greater Burthen; otherwise to be paid by the Commissioner out of the Money received by him for Impost, and shall be allowed him accordingly by the Treasurer in his Accompts. And the Naval-Officer shall not clear any Vessel, until he be certified also by the Commissioner, that the Duty of Tunnage for the same is paid; or that it is such a Vessel for which none is payable according to this Act.

Vessels to be measured if suspected.

N n n n

And



Drawback for  
Wine, Rum &  
Tea, allowed  
in case.

*And be it further enacted,* That when and so often as any Wine, Rum, or Tea, imported into this Province, the aforesaid Duty of Impost upon which shall have been paid agreeable to this Act, shall be re-shipped and exported from this Government to any other Part of the World, that then, and in every such Case, the Exporter of such Wines, or Rum, or Tea, shall make Oath at the Time of the Shipping, before the Receiver of Impost or his Deputy, That the whole of the Wine, or Rum, or Tea, so shipped, has *Bona Fide* had the Duty of Impost aforesaid paid on the same; and shall afterwards produce a Certificate from some Officer of the Customs, that the same has been landed out of this Government, or the Master of the Vessel in which the same shall be exported, shall make Oath before the Commissioner or his Deputy, That the same has been landed and left in some Port out of the Government; and the Exporter upon producing such Certificate, or upon such Oath of the Master, make Oath, That he verily believes no Part of said Wines, Rum, or Tea, hath been re-landed in this Province, such Exporter shall be allowed a Draw-back from the Receiver of Impost as follows, *viz.*

For every Pipe of Wine, *Four Shillings.*

For every Hogshead of Rum, *Fifteen Shillings.*

And, For every Pound of Tea, *Four Pence.*

Proviso.

*Provided always,* That if after the shipping of such Wines, or Rum, or Tea, to be exported as aforesaid, and giving Security as aforesaid, in order to obtain the Draw-back aforesaid, the Wines, or Rum, or Tea, so shipped to be exported, or any Part thereof, shall be re-landed in this Province, or brought into the same from any other Province or Colony, that then all such Wine, Rum and Tea, so re-landed and brought again into this Province, shall be forfeited, and may be seized by the Commissioner aforesaid or his Deputy.

Appointment  
and Duty of  
the Commis-  
sioner.

*And be it further enacted,* That there be one fit Person and no more, nominated and appointed by this Court as a Commissioner and Receiver of the aforesaid Duties of Impost and Tunnage of Shipping; and for the Inspection, Care and Management of the said Office, and whatever relates thereunto, to receive Commission from the Governor or Commander in Chief for the Time being, with Authority to substitute and appoint a Deputy-Receiver in each Port or other Places besides that in which he resides, and to grant Warrants to such Deputy-Receiver for the said Place; and to collect and receive the Impost and Tunnage of Shipping as aforesaid, that shall become due within such Port; and to render the Account thereof, and to pay in the same to the said Commissioner and Receiver; which said Commissioner and Receiver shall keep fair Books of all Entries and Duties arising by virtue of this Act, also a particular Account of every Vessel, so that the Duties of Impost and Tunnage arising on said Vessel may appear; and the same to lie open at all seasonable Times to the View and Perusal of the Treasurer or Receiver-General of this Province, (or any other Person or Persons whom this Court shall appoint) with whom he shall account for all Collections and Payments; and pay all such Monies as shall be in his Hands as the Treasurer or Receiver-General shall demand it. And the said Commissioner or Receiver, and his Deputy or Deputies, before their entering upon the Execution of their said Office, shall be sworn to deal truly and faithfully therein; and shall attend in said Office from Ten of the Clock in the Forenoon until One in the Afternoon. And the said Commissioner or Receiver, for his Labour, Care and Expences in the said Office, shall have and receive out of the Province-Treasury at the Rate of *Sixty Pounds per Annum*: And his Deputy or Deputies shall receive for their Service such Sums as the Commissioner of Impost, together



## Duties of Impost and Tunnage. Fishing in Merrimack. 315

gether with the Province-Treasurer, shall judge necessary for whatever Sums they shall receive and pay. And the Treasurer is hereby ordered in passing and receiving the said Commissioner's Accounts accordingly to allow the Payment of such Salary or Salaries as aforesaid, to himself and his Deputies.

And be it further enacted, That all Penalties, Fines and Forfeitures accruing or arising in Consequence of any Breach of this Act, shall be one Half to his Majesty for the Use of this Province, and the other Half to him or them that shall seize, inform and sue for the same, by Action, or Information in any of his Majesty's Courts of Record, wherein no Essoign, Protection or Wager of Law shall be allowed; the whole Charge of the Prosecution to be taken out of the Half belonging to the Informer.

Disposition of Forfeitures.

And be it further enacted, That from and after the Commencement of this Act, in all Causes wherein any Claimant shall appear, and shall not make good the Claim, the Charges of Prosecution shall be borne and paid by the said Claimer, and not by the Informer.

Charges of Prosecution how to be paid in case.

## C H A P. III.

An Act for amending of an Act made in the fifth Year of his present Majesty's Reign intituled, *An Act to prevent the Destruction of Salmon and other Fish in Merrimack River, within this Province.*

**W**HEREAS in and by an Act intituled "An Act to prevent the Destruction of Salmon and other Fish in Merrimack River within this Province, (which Act was to take Place from and after the fifteenth Day of March 1765) it is among other Things enacted, "That no Person or Persons from and after the said fifteenth Day of March shall at any Time during the Continuance of this Act, catch any Salmon, Shad or Alewives with Seines, Netts or Potts at the Mouth or Entrance of any such River or Stream, or within one Hundred Rods of the same, nor in any of the Ponds aforesaid, nor in any of the Brooks or Rivulets that run into the said Ponds, on Pain of forfeiting for each Offence the Sum of three Pounds;" which Distance of one Hundred Rods is found by Experience to be very prejudicial to the Inhabitants dwelling near Merrimack River, and does not tend to the Preservation and Increase of said Fish:

Preamble.

Therefore,

Be it enacted by the Governor, Council and House of Representatives, That the Prohibition to take Fish within one Hundred Rods in said Act mentioned, shall hereafter extend only to the Fishing within Twenty Rods, and that by the Rivers and Streams running into Merrimack River, (Concord River excepted) shall be construed and understood only such as issue out of Ponds where the Fish usually go to cast their Spawns.

Places and Distance for Fishing described.

And Whereas no Person or Persons whatsoever are by the said Act allowed to catch such Fish "in any Part of Merrimack River within this Province, or in any of the Rivers and Streams running into Merrimack River, oftner than three Days in the Week, the Days to be Tuesday, Wednesday and Thursday every Week."

Preamble.

Be it further enacted, That the Time to begin the Fishery shall commence at Sun-set on Monday Evening, and end at Sun-set on Thursday Evening every Week.

Time for Fishing described.

[ This Act to Continue and be in Force for the Space of two Years from the Publication of the Act aforesaid, and no longer. ]

Continuation.

CHAP.



## 316 Limitation of Bounties on Wheat. Revival of fundry Laws.

## C H A P. IV.

An Act for further limiting the Operation of an Act made in the second Year of his present Majesty's Reign, intituled, "An Act for granting several Bounties upon Wheat and Flour."

Preamble.

*WHEREAS* the Act intituled, "An Act for granting several Bounties upon Wheat and Flour," made and passed in the second Year of his present Majesty's Reign, was in the enacting thereof declared to be in Force for the Term of five Years from the first Day of July, One Thousand seven Hundred and sixty-three: But inasmuch as the said Act hath been by Experience found to be unequal, and not to have answered the good intent thereof:

Continuance of the Act further limited.

Be it therefore enacted, by the Governor, Council, and House of Representatives, That the Act aforesaid shall continue and remain in force for the Term of four Years only from the said first Day of July, One Thousand seven Hundred and sixty three and no longer; and that every Clause and Paragraph thereof shall then expire and cease; and that no Bounty shall be paid by virtue of said Act upon any Wheat that shall be sowed after the twentieth Day of April this present Year One Thousand seven Hundred and sixty six, or upon any Flour that shall be made of Wheat sowed after the said twentieth Day of April, any Thing in the Act aforesaid to the contrary notwithstanding.

## C H A P. V.

An Act for reviving and continuing fundry Laws that are expired and near expiring.

Acts continu'd

Act to prevent Damage on Situate Beach

Courts of Sessions to grant Licences.

Collectors of Taxes in the Town of Boston empower'd

Common field in Hampshire Co. regulated.

Act to prevent Destruction of Alewives.

Continuation.

*WHEREAS* the several Acts herein after mentioned which are now expired or near expiring, have been found useful and beneficial, Viz. One Act made in the twenty-eighth Year of his late Majesty King GEORGE the Second, intituled An Act to prevent Damage being done on the Beach, Humocks and Meadows belonging to the Town of Scituate, lying between the Southerly end of the third Cliff, so called, and the Mouth of the North River. One Act made in the first Year of his present Majesty's Reign intituled, An Act further empowering the Courts of General Sessions of the Peace in this Province to grant Licences in certain Cases, and thereby to prevent unnecessary Petitions to the General Court: Two Acts made in the fourth Year of the same Reign, one intituled, An Act to enable the Collectors of Taxes in the Town of Boston to sue for and recover the Rates and Taxes given them to Collect in certain Cases; the other intituled An Act in further Addition to the Acts or Laws of this Province relating to Common Fields to extend only to the County of Hampshire; One Act made in the fifth Year of the same Reign intituled, An Act for preventing the unnecessary Destruction of Alewives and other Fish within this Province:

Be it therefore enacted by the Governor, Council and House of Representatives, That such of the before mentioned Acts as are expired be revived, and such of the said Acts as are not yet expired, be continued with all and every Article, Clause, Matter and Thing therein respectively contained, and shall be in Force until the first Day of July, One Thousand seven Hundred and seventy, and no longer.

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